

CHANGES APRIL 1, 1999 THROUGH JUNE 30, 1999

151	17574, 30929
500—599 (Ch. III)	22888

TITLE 26—INTERNAL REVENUE**Chapter I—Internal Revenue Service, Department of the Treasury
(Parts 1—799)**

1 Authority citation amended	23189,
	26851
1.61–8 (b) amended	26851
1.79–1 (d)(7) revised	29790
1.79–3 (d)(2) revised; (e) and (f) re-designated as (f) and (g); new (e) added	29790
1.170–14 (h)(4) amended	23228
1.170A–6 (c)(5) Example 2 amended	23189
(c)(5) Examples 1, 2 and 3 amended	23228
(c)(5) Examples 2 and 3 corrected	33196
1.170A–12 (b)(2), (c), (e)(2) and (3) amended	23228
1.170A–12T Added	23189
(b)(2) corrected	33195
1.367(a)–3 (a) and (d)(3) Example 6 corrected	15687
1.367(b)–4 (b)(5)(i) and (ii) Example corrected	15687
1.451–1 (g) added	26851
1.461–1 (a)(1) amended; (a)(2)(iii)(E) added	26851
1.461–4 (d)(3)(ii)(A) designation, heading and (B) added; (d)(7) introductory text amended	26851
1.467–0 Added	26851
1.467–1 Added	26852
1.467–2 Added	26859
1.467–3 Added	26860
1.467–4 Added	26863
1.467–5 Added	26865
1.467–7 Added	26867
1.467–8 Added	26875
1.467–9 Added	26875
1.642(c)–6 Heading, (d) and (f) revised; (e) redesignated as 1.642(c)–6A(e); new (e) added	23190
1.642(c)–6T Added	23190
1.642(c)–6A Undesignated center heading revised	23199
1.642(c)–6A (e) redesignated from 1.642(c)–6(e)	23190

Heading, (e) heading, (2)(ii), (3), (4) and (5) introductory text revised; (e)(1) and (5) Table S amended	23199
(e)(2)(i) amended	23228
(e)(2)(i) corrected	33196
1.664–1 (a)(5)(ii)(b)(1) and (iv) introductory text amended	23228
(e)(6) introductory text amended	23229
1.664–2 (c) amended	23229
1.664–4 (a)(1) and (f) revised; (d) removed; (e) heading, (1) through (5), (6) heading, introductory text and Table U(1) redesignated as 1.664–4A(e) heading, (1) through (5), (6) heading, introductory text and Table U(1); (d) through (e)(5), new (6) heading and introductory text added	23199
1.664–4T Added	23200
1.664–4A Undesignated center heading revised	23209
1.664–4A (e) heading, (1) through (5), (6) heading, introductory text, Table U(1) redesignated from 1.664–4(e) heading, (1) through (5), (6) heading, introductory text and Table U(1)	23199
Heading, (d)(6) introductory text, (e) heading, (3), (4), (5) and (6) heading revised; (d)(4) and (e)(1) and (6) introductory text amended; (d)(6) Table D removed	23209
1.904–4 (c)(1) and (2)(i)(A) amended	32181
1.6038B–1 (b)(1)(i), (3) introductory text, (c) and (g) corrected	15686
(b)(2)(i) introductory text corrected	15687
1.6038B–2 (j)(1)(ii) corrected	15686
1.7520 (c)(1) heading, (2) heading, introductory text and (d) revised; (b)(2) and (c)(2)(iii) amended	23210
1.7520–1 (a)(2), (3) and (c)(1) amended	23229
1.7520–1T Added	23210
(c)(2) heading and (iii) corrected	33195
7 Technical correction	15687

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20 Authority citation amended	23210	31.6302-1 (f)(4) revised	32409
20.2031-0 Revised.....	23211	31.6302-1T Removed	32409
20.2031-7 Heading, (c) through (d)(5), (6) heading, introductory text and (e) revised; (d)(6) Tables S and 80CNSMT transferred to 20.2031-7A	23212	54 Technical correction.....	15873
20.2031-7T Added.....	23212	301 Authority citation amended	17285
(c) table and (d)(7) table corrected	33195	301.6104(d)-2 Added.....	17285
20.2031-7A Undesignated center heading revised	23211	301.6104(d)-3 Added.....	17285
20.2031-7A Heading revised; (e) added.....	23211	301.6104(d)-4 Added.....	17288
(e)(4) Tables S and 80CNSMT transferred from 20.2031-7 and amended	23212	301.6104(d)-5 Added.....	17289
(e)(4) corrected	33195	602 Technical correction	15687
20.2032-1 (f)(1) and (2)(iv) Examples 1, 2 and 3 amended.....	23229	Technical correction	15873
20.2055-2 (f)(4) revised	23222	602.101 (a) amended; (b) removed; (c) redesignated as (b)	15688
(f)(2)(iv) Example 3 corrected	33196	(b) table amended (OMB numbers)	17290
20.2056A-4 (c)(4)(ii)(B) and (d) Example 4 amended	23229	<i>Proposed Rules:</i>	
(c)(4)(ii)(B) corrected.....	33196	1 16372, 23245, 23554, 23811, 24096, 25222, 26348, 26924, 27221, 27730, 27936, 31770, 32209, 32305	
20.7520-1 (b)(2) and (c)(2)(iii) amended; (c)(1) heading, (2) heading, introductory text and (d) revised	23222	20..... 23245, 23811	
20.7520-1T Added.....	23223	25..... 23245, 23811, 33235	
(c)(2) heading corrected.....	33195	31..... 23811	
25 Authority citation amended	23223	40..... 23811	
25.2512-0 Revised.....	23223	49..... 22819	
25.2512-5 Heading, (c), (d) and (e) revised.....	23224	54..... 15873	
25.2512-5T Added.....	23224	301..... 16640, 19217, 31529, 35102	
25.2512-5A Undesignated center heading revised	23226	602..... 15873	
25.2512-5A Heading revised; (e) added	23226	TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS	
25.7520-1 (b)(2) and (c)(2)(iii) amended; (c)(1) heading, (2) heading and (d) revised	23227	Chapter I—Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury (Parts 1—299)	
(c)(1) corrected	33196	178.11 Amended..... 17291	
25.7520-1T Added.....	23227	178.22 (a)(3) and (b) amended..... 17291	
(c)(2) heading corrected.....	33195	178.25 Amended..... 17291	
25.7520-3 (b)(2)(v) Example 5 and (4) Example revised	23228	178.35 Amended..... 17291	
31 Authority citation amended	32408	178.41 (b) and (c) amended..... 17291	
31.3121(v)(2)-1 (b)(5) Examples 10 and 11 and (g)(5) Example 8 corrected	15687	178.45 Amended..... 17291	